1	ALTERNATIVE FUEL HEAVY EQUIPMENT TAX CREDIT
2	2022 GENERAL SESSION
3	STATE OF UTAH
4	Chief Sponsor: Melissa G. Ballard
5	Senate Sponsor:
6 7	LONG TITLE
8	General Description:
9	This bill provides incentives for the purchase of alternative fuel heavy equipment.
10	Highlighted Provisions:
11	This bill:
12	defines terms;
13	 provides a corporate and an individual nonrefundable tax credit for the purchase of
14	certain alternative fuel heavy equipment;
15	 authorizes the Utah Inland Port Authority to provide a matching grant to any person
16	who qualifies for the tax credit;
17	 provides a sunset date for the tax credit and matching grant; and
18	 makes technical and conforming changes.
19	Money Appropriated in this Bill:
20	None
21	Other Special Clauses:
22	This bill provides retrospective operation.
23	Utah Code Sections Affected:
24	AMENDS:
25	11-58-203, as last amended by Laws of Utah 2020, Chapter 126
26	59-7-618.1, as enacted by Laws of Utah 2021, Chapter 371
27	59-10-1033.1 , as enacted by Laws of Utah 2021, Chapter 371



63I-1-211, as last amended by Laws of Utah 2020, Chapter 334
63I-1-259, as last amended by Laws of Utah 2021, Chapters 64 and 371
Be it enacted by the Legislature of the state of Utah:
Section 1. Section 11-58-203 is amended to read:
11-58-203. Policies and objectives of the port authority Additional duties of the
port authority.
(1) The policies and objectives of the authority are to:
(a) maximize long-term economic benefits to the area, the region, and the state;
(b) maximize the creation of high-quality jobs;
(c) respect and maintain sensitivity to the unique natural environment of areas in
proximity to the authority jurisdictional land and land in other authority project areas;
(d) improve air quality and minimize resource use;
(e) respect existing land use and other agreements and arrangements between property
owners within the authority jurisdictional land and within other authority project areas and
applicable governmental authorities;
(f) promote and encourage development and uses that are compatible with or
complement uses in areas in proximity to the authority jurisdictional land or land in other
authority project areas;
(g) take advantage of the authority jurisdictional land's strategic location and other
features, including the proximity to transportation and other infrastructure and facilities, that
make the authority jurisdictional land attractive to:
(i) businesses that engage in regional, national, or international trade; and
(ii) businesses that complement businesses engaged in regional, national, or
international trade;
(h) facilitate the transportation of goods;
(i) coordinate trade-related opportunities to export Utah products nationally and
internationally;
(j) support and promote land uses on the authority jurisdictional land and land in other
authority project areas that generate economic development, including rural economic
development;

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59	(k) establish a project of regional significance;
60	(l) facilitate an intermodal facility;
61	(m) support uses of the authority jurisdictional land for inland port uses, including
62	warehousing, light manufacturing, and distribution facilities;
63	(n) facilitate an increase in trade in the region and in global commerce;
64	(o) promote the development of facilities that help connect local businesses to potential
65	foreign markets for exporting or that increase foreign direct investment;
66	(p) encourage all class 5 though 8 designated truck traffic entering the authority
67	jurisdictional land to meet the heavy-duty highway compression-ignition diesel engine and
68	urban bus exhaust emission standards for year 2007 and later; and
69	(q) encourage the development and use of cost-efficient renewable energy in project
70	areas.
71	(2) In fulfilling its duties and responsibilities relating to the development of the
72	authority jurisdictional land and land in other authority project areas and to achieve and
73	implement the development policies and objectives under Subsection (1), the authority shall:
74	(a) work to identify funding sources, including federal, state, and local government
75	funding and private funding, for capital improvement projects in and around the authority
76	jurisdictional land and land in other authority project areas and for an inland port;
77	(b) review and identify land use and zoning policies and practices to recommend to
78	municipal land use policymakers and administrators that are consistent with and will help to
79	achieve:
80	(i) the policies and objectives stated in Subsection (1); and
81	(ii) the mutual goals of the state and local governments that have authority

(ii) the mutual goals of the state and local governments that have authority jurisdictional land with their boundaries with respect to the authority jurisdictional land;

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- (c) consult and coordinate with other applicable governmental entities to improve and enhance transportation and other infrastructure and facilities in order to maximize the potential of the authority jurisdictional land to attract, retain, and service users who will help maximize the long-term economic benefit to the state; and
- (d) pursue policies that the board determines are designed to avoid or minimize negative environmental impacts of development.
 - (3) (a) The authority may use property tax differential and other authority money to

90	encourage, incentivize, or require development that:
91	(i) mitigates noise, air pollution, light pollution, surface and groundwater pollution,
92	and other negative environmental impacts;
93	(ii) mitigates traffic congestion; or
94	(iii) uses high efficiency building construction and operation.
95	(b) (i) In consultation with the municipality in which development is expected to occur,
96	the authority shall establish minimum mitigation and environmental standards that a landowner
97	is required to meet to qualify for the use of property tax differential in the landowner's
98	development.
99	(ii) The authority may not use property tax differential for a landowner's development
100	in a project area unless the minimum mitigation and environmental standards are followed with
101	respect to that landowner's development.
102	(c) The authority may develop and implement world-class, state-of-the-art,
103	zero-emissions logistics that support continued growth of the state's economy in order to:
104	(i) promote the state as the global center of efficient and sustainable supply chain
105	logistics;
106	(ii) facilitate the efficient movement of goods on roads and rails and through the air;
107	(iii) benefit the commercial viability of developers, landowners, and tenants and users;
108	and
109	(iv) attract capital and expertise in pursuit of the next generation of logistics solutions.
110	(4) (a) Subject to the provisions of this chapter and policies adopted by the authority, in
111	accordance with this Subsection (4), the authority may provide grants for the purchase of
112	certain zero emissions and near zero emissions heavy equipment.
113	(b) Upon application, the authority may provide a grant to a person who:
114	(i) makes a qualified purchase as defined in Section 59-7-618.1 or 59-10-1033.1; and
115	(ii) obtains a tax credit certificate as defined in Section 59-7-618.1 or 59-10-1033.1.
116	(c) The amount of a grant provided under this subsection may not exceed the amount
117	of the tax credit for which the person qualifies under Section 59-7-618.1 or 59-10-1033.1.
118	Section 2. Section 59-7-618.1 is amended to read:
119	59-7-618.1. Tax credit related to alternative fuel heavy duty vehicles.

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(1) As used in this section:

121	(a) "Board" means the Air Quality Board created under Title 19, Chapter 2, Air
122	Conservation Act.
123	(b) "Director" means the director of the Division of Air Quality appointed under
124	Section 19-2-107.
125	[(c) "Heavy duty vehicle" means a commercial category 7 or 8 vehicle, according to
126	vehicle classifications established by the Federal Highway Administration.]
127	(c) (i) "Heavy equipment" means self-propelled, self-powered, or pull-type equipment
128	or machinery used primarily for commercial or industrial purposes.
129	(ii) "Heavy equipment" does not include a category 1 or 2 vehicle, as categorized
130	according to the vehicle classifications established by the Federal Highway Administration.
131	(d) "Natural gas" includes compressed natural gas and liquified natural gas.
132	[(e) "Qualified heavy duty vehicle" means a heavy duty vehicle that:]
133	[(i) has never been titled or registered and has been driven less than 7,500 miles; and]
134	[(ii) is fueled by natural gas, has a 100% electric drivetrain, or has a hydrogen-electric
135	drivetrain.]
136	(e) "Near zero emissions credit amount" means:
137	(i) for qualified heavy equipment that has a power rating of 1,000 horsepower or less,
138	\$25 multiplied by the qualified heavy equipment's power rating, measured in horsepower; or
139	(ii) for qualified heavy equipment that has a power rating of more than 1,000
140	horsepower, \$50 multiplied by the qualified heavy equipment's power rating, measured in
141	horsepower.
142	(f) "Qualified heavy equipment" means:
143	(i) for a taxable year beginning on or after January 1, 2022, and before January 1, 2025,
144	heavy equipment that:
145	(A) is fueled by natural gas, has a battery-electric drivetrain, or has a fuel cell electric
146	drivetrain; and
147	(B) produces zero emissions or satisfies the near zero emissions standard; or
148	(ii) for a taxable year beginning on or after January 1, 2025, heavy equipment that has a
149	battery-electric drivetrain or a fuel cell electric drivetrain.
150	(g) "Near zero emissions standard" means nitrogen oxide emissions of 0.02 grams per
151	brake horsepower-hour (g/bhp-hr).

152	[(f)] (h) "Qualified purchase" means the purchase of [a qualified heavy duty vehicle]
153	qualified heavy equipment.
154	[(g)] (i) "Qualified taxpayer" means a taxpayer that:
155	[(i) purchases a qualified heavy duty vehicle; and]
156	(i) makes a qualified purchase; and
157	(ii) receives a tax credit certificate from the director.
158	[(h) "Small fleet" means 40 or fewer heavy duty vehicles registered in the state and
159	owned by a single taxpayer.]
160	[(i)] (j) "Tax credit certificate" means a certificate issued by the director certifying that
161	a taxpayer is entitled to a tax credit as provided in this section and stating the amount of the tax
162	credit.
163	(k) "Zero emissions credit amount" means:
164	(i) for qualified heavy equipment that has a power rating of 1,000 horsepower or less,
165	\$500 multiplied by the qualified heavy equipment's power rating, measured in horsepower; or
166	(ii) for qualified heavy equipment that has a power rating of more than 1,000
167	horsepower, \$1,000 multiplied by the qualified heavy equipment's power rating, measured in
168	horsepower.
169	[(2) A qualified taxpayer may claim a nonrefundable tax credit against tax otherwise
170	due under this chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required
171	to Pay Corporate Franchise or Income Tax Act:]
172	[(a) in an amount equal to:]
173	[(i) \$15,000, if the qualified purchase occurs during calendar year 2021;]
174	[(ii) \$13,500, if the qualified purchase occurs during calendar year 2022;]
175	[(iii) \$12,000, if the qualified purchase occurs during calendar year 2023;]
176	[(iv) \$10,500, if the qualified purchase occurs during calendar year 2024;]
177	[(v) \$9,000, if the qualified purchase occurs during calendar year 2025;]
178	[(vi) \$7,500, if the qualified purchase occurs during calendar year 2026;]
179	[(vii) \$6,000, if the qualified purchase occurs during calendar year 2027;]
180	[(viii) \$4,500, if the qualified purchase occurs during calendar year 2028;]
181	[(ix) \$3,000, if the qualified purchase occurs during calendar year 2029; and]
182	[(x) \$1,500, if the qualified purchase occurs during calendar year 2030; and]

[(b) if the qualified taxpayer certifies under oath that over 50% of the miles that the	
heavy duty vehicle that is the subject of the qualified purchase will travel annually will be	
within the state.]	
[(3) (a) Except as provided in Subsection (3)(b), a taxpayer may not submit an	
application for, and the director may not issue to the taxpayer, a tax credit certificate under the	i S
section in any taxable year for a qualified purchase if the director has already issued tax credit	<u>.</u>
certificates to the taxpayer for 10 qualified purchases in the same taxable year.]	
[(b) If, by May 1 of any year, more than 30% of the aggregate annual total amount of	
tax credits under Subsection (5) has not been claimed, a taxpayer may submit an application	
for, and the director may issue to the taxpayer, one or more tax credit certificates for up to eig	ht
additional qualified purchases, even if the director has already issued to that taxpayer tax cred	it
certificates for the maximum number of qualified purchases allowed under Subsection (3)(a).]
[(4) (a) Subject to Subsection (4)(b), the director shall reserve 25% of all tax credits	
available under this section for qualified taxpayers with a small fleet.]	
[(b) Subsection (4)(a) does not prevent a taxpayer from submitting an application for,	
or the director from issuing, a tax credit certificate if, before October 1, qualified taxpayers	
with a small fleet have not reserved under Subsection (5)(b) tax credits for the full amount	
reserved under Subsection (4)(a).]	
[(5) (a) The aggregate annual total amount of tax credits represented by tax credit	
certificates that the director issues under this section and Section 59-10-1033.1 may not exceed	d
\$500,000.]	
[(b) The board shall, in accordance with Title 63G, Chapter 3, Utah Administrative	
Rulemaking Act, make rules to establish a process under which a taxpayer may reserve a	
potential tax credit under this section for a limited time to allow the taxpayer to make a	
qualified purchase with the assurance that the aggregate limit under Subsection (5)(a) will not	:
be met before the taxpayer is able to submit an application for a tax credit certificate.]	
(2) For a taxable year beginning on or after January 1, 2022, and before January 1,	
2031, a qualified taxpayer may claim a nonrefundable tax credit against tax otherwise due	
under this chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to	
Pay Corporate Franchise or Income Tax Act:	
(a) in an amount equal to:	

214	(i) except as provided in Subsection (2)(a)(ii), the zero emissions credit amount; or
215	(ii) for a qualified purchase that is heavy equipment fueled by natural gas, the near zero
216	emissions credit amount; and
217	(b) if the qualified taxpayer certifies under oath that:
218	(i) the qualified heavy equipment will be used in the state; or
219	(ii) if the qualified equipment is a motor vehicle as defined in Section 41-1a-102, over
220	50% of the miles that the qualified heavy equipment will travel annually will be within the
221	state.
222	(3) (a) The director may not issue to a qualified taxpayer one or more tax credit
223	certificates that, in aggregate, exceed \$500,000 in tax credit under this section for a taxable
224	<u>year.</u>
225	(b) The director may reduce the amount of tax credit that is allowed under this section
226	for a qualified purchase to the extent necessary to comply with the limit established in
227	Subsection (3)(a).
228	[(6)] (4) (a) (i) A taxpayer wishing to claim a tax credit under this section shall, using
229	forms the board requires by rule:
230	(A) submit to the director an application for a tax credit;
231	(B) provide the director proof of a qualified purchase; and
232	(C) submit to the director the certification under oath required under Subsection (2)(b).
233	(ii) Upon receiving the application, proof, and certification required under Subsection
234	[(6)] (4)(a)(i), the director shall provide the taxpayer a written statement from the director
235	acknowledging receipt of the proof.
236	(b) If the director determines that a taxpayer qualifies for a tax credit under this section
237	the director shall:
238	(i) determine the amount of tax credit the taxpayer is allowed under this section; and
239	(ii) provide the taxpayer with a written tax credit certificate:
240	(A) stating that the taxpayer has qualified for a tax credit; and
241	(B) showing the amount of tax credit for which the taxpayer has qualified under this
242	section.
243	(c) A qualified taxpayer shall retain the tax credit certificate.
244	(d) The director shall at least annually submit to the commission a list of all qualified

245	taxpayers to which the director has issued a tax credit certificate and the amount of each tax
246	credit represented by the tax credit certificates.
247	$[\frac{7}{2}]$ (5) The tax credit under this section is allowed only:
248	(a) against a tax owed under this chapter or Chapter 8, Gross Receipts Tax on Certain
249	Corporations Not Required to Pay Corporate Franchise or Income Tax Act, in the taxable year
250	by the qualified taxpayer; and
251	(b) for the taxable year in which the qualified purchase occurs[; and].
252	[(c) once per vehicle.]
253	[(8)] (6) A qualified taxpayer may not assign a tax credit or a tax credit certificate
254	under this section to another person.
255	[(9)] (7) If the qualified taxpayer receives a tax credit certificate under this section that
256	allows a tax credit in an amount that exceeds the qualified taxpayer's tax liability under this
257	chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay
258	Corporate Franchise or Income Tax Act, for a taxable year, the qualified taxpayer may carry
259	forward the amount of the tax credit that exceeds the tax liability for a period that does not
260	exceed the next five taxable years.
261	Section 3. Section 59-10-1033.1 is amended to read:
262	59-10-1033.1. Tax credit related to alternative fuel heavy duty vehicles.
263	(1) As used in this section:
264	(a) "Board" means the Air Quality Board created under Title 19, Chapter 2, Air
265	Conservation Act.
266	(b) "Director" means the director of the Division of Air Quality appointed under
267	Section 19-2-107.
268	[(c) "Heavy duty vehicle" means a commercial category 7 or 8 vehicle, according to
269	vehicle classifications established by the Federal Highway Administration.]
270	(c) (i) "Heavy equipment" means self-propelled, self-powered, or pull-type equipment
271	or machinery used primarily for commercial or industrial purposes.
272	(ii) "Heavy equipment" does not include a category 1 or 2 vehicle, as categorized
273	according to the vehicle classifications established by the Federal Highway Administration.
274	(d) "Natural gas" includes compressed natural gas and liquified natural gas.
275	[(e) "Qualified heavy duty vehicle" means a heavy duty vehicle that:

276	[(i) has never been titled or registered and has been driven less than 7,500 miles; and]
277	[(ii) is fueled by natural gas, has a 100% electric drivetrain, or has a hydrogen-electric
278	drivetrain.]
279	(e) "Near zero emissions credit amount" means:
280	(i) for qualified heavy equipment that has a power rating of 1,000 horsepower or less,
281	\$25 multiplied by the qualified heavy equipment's power rating, measured in horsepower; or
282	(ii) for qualified heavy equipment that has a power rating of more than 1,000
283	horsepower, \$50 multiplied by the qualified heavy equipment's power rating, measured in
284	horsepower.
285	(f) "Near zero emissions standard" means nitrogen oxide emissions of 0.02 grams per
286	brake horsepower-hour (g/bhp-hr).
287	(g) "Qualified heavy equipment" means:
288	(i) for a taxable year beginning on or after January 1, 2022, and before January 1, 2025,
289	heavy equipment that:
290	(A) is fueled by natural gas, has a battery-electric drivetrain, or has a fuel cell electric
291	drivetrain; and
292	(B) produces zero emissions or satisfies the near zero emissions standard; or
293	(ii) for a taxable year beginning on or after January 1, 2025, heavy equipment that has a
294	battery-electric drivetrain or a fuel cell electric drivetrain.
295	[(f)] (h) "Qualified purchase" means the purchase of [a qualified heavy duty vehicle]
296	qualified heavy equipment.
297	[(g)] (i) "Qualified taxpayer" means a claimant, estate, or trust that:
298	[(i) purchases a qualified heavy duty vehicle; and]
299	(i) makes a qualified purchase; and
300	(ii) receives a tax credit certificate from the director.
301	[(h) "Small fleet" means 40 or fewer heavy duty vehicles registered in the state and
302	owned by a single claimant, estate, or trust.]
303	[(i)] (j) "Tax credit certificate" means a certificate issued by the director certifying that
304	a claimant, estate, or trust is entitled to a tax credit as provided in this section and stating the
305	amount of the tax credit.
306	(k) "Zero emissions credit amount" means:

307	(i) for qualified heavy equipment that has a power rating of 1,000 horsepower or less,
308	\$500 multiplied by the qualified heavy equipment's power rating, measured in horsepower; or
309	(ii) for qualified heavy equipment that has a power rating of more than 1,000
310	horsepower, \$1,000 multiplied by the qualified heavy equipment's power rating, measured in
311	horsepower.
312	[(2) A qualified taxpayer may claim a nonrefundable tax credit against tax otherwise
313	due under this chapter:]
314	[(a) in an amount equal to:]
315	[(i) \$15,000, if the qualified purchase occurs during calendar year 2021;]
316	[(ii) \$13,500, if the qualified purchase occurs during calendar year 2022;]
317	[(iii) \$12,000, if the qualified purchase occurs during calendar year 2023;]
318	[(iv) \$10,500, if the qualified purchase occurs during calendar year 2024;]
319	[(v) \$9,000, if the qualified purchase occurs during calendar year 2025;]
320	[(vi) \$7,500, if the qualified purchase occurs during calendar year 2026;]
321	[(vii) \$6,000, if the qualified purchase occurs during calendar year 2027;]
322	[(viii) \$4,500, if the qualified purchase occurs during calendar year 2028;]
323	[(ix) \$3,000, if the qualified purchase occurs during calendar year 2029; and]
324	[(x) \$1,500, if the qualified purchase occurs during calendar year 2030; and]
325	[(b) if the qualified taxpayer certifies under oath that over 50% of the miles that the
326	heavy duty vehicle that is the subject of the qualified purchase will travel annually will be
327	within the state.]
328	[(3) (a) Except as provided in Subsection (3)(b), a claimant, estate, or trust may not
329	submit an application for, and the director may not issue to the claimant, estate, or trust, a tax
330	credit certificate under this section in any taxable year for a qualified purchase if the director
331	has already issued tax credit certificates to the claimant, estate, or trust for 10 qualified
332	purchases in the same taxable year.]
333	[(b) If, by May 1 of any year, more than 30% of the aggregate annual total amount of
334	tax credits under Subsection (5) has not been claimed, a claimant, estate, or trust may submit
335	an application for, and the director may issue to the claimant, estate, or trust, one or more tax
336	credit certificates for up to eight additional qualified purchases, even if the director has already
337	issued to that claimant, estate, or trust tax credit certificates for the maximum number of

338	qualified purchases allowed under Subsection (3)(a).
339	[(4) (a) Subject to Subsection (4)(b), the director shall reserve 25% of all tax credits
340	available under this section for qualified taxpayers with a small fleet.]
341	[(b) Subsection (4)(a) does not prevent a claimant, estate, or trust from submitting an
342	application for, or the director from issuing, a tax credit certificate if, before October 1,
343	qualified taxpayers with a small fleet have not reserved under Subsection (5)(b) tax credits for
344	the full amount reserved under Subsection (4)(a).]
345	[(5) (a) The aggregate annual total amount of tax credits represented by tax credit
346	certificates that the director issues under this section and Section 59-7-618.1 may not exceed
347	\$ 500,000.]
348	[(b) The board shall, in accordance with Title 63G, Chapter 3, Utah Administrative
349	Rulemaking Act, make rules to establish a process under which a claimant, estate, or trust may
350	reserve a potential tax credit under this section for a limited time to allow the claimant, estate,
351	or trust to make a qualified purchase with the assurance that the aggregate limit under
352	Subsection (5)(a) will not be met before the claimant, estate, or trust is able to submit an
353	application for a tax credit certificate.]
354	(2) For a taxable year beginning on or after January 1, 2022, and before January 1,
355	2031, a qualified taxpayer may claim a nonrefundable tax credit against tax otherwise due
356	under this chapter:
357	(a) in an amount equal to:
358	(i) except as provided in Subsection (2)(a)(ii), the zero emissions credit amount; or
359	(ii) for a qualified purchase that is heavy equipment fueled by natural gas, the near zero
360	emissions credit amount; and
361	(b) if the qualified taxpayer certifies under oath that:
362	(i) the qualified heavy equipment will be used in the state; or
363	(ii) if the qualified equipment is a motor vehicle as defined in Section 41-1a-102, over
364	50% of the miles that the qualified heavy equipment will travel annually will be within the
365	state.
366	(3) (a) The director may not issue to a qualified taxpayer one or more tax credit
367	certificates that, in aggregate, exceed \$500,000 in tax credit under this section for a taxable
368	<u>year.</u>

369	(b) The director may reduce the amount of tax credit that is allowed under this section
370	for a qualified purchase to the extent necessary to comply with the limit established in
371	Subsection (3)(a).
372	[(6)] (4) (a) (i) A claimant, estate, or trust wishing to claim a tax credit under this
373	section shall, using forms the board requires by rule:
374	(A) submit to the director an application for a tax credit;
375	(B) provide the director proof of a qualified purchase; and
376	(C) submit to the director the certification under oath required under Subsection (2)(b).
377	(ii) Upon receiving the application, proof, and certification required under Subsection
378	[(6)] (4)(a)(i), the director shall provide the claimant, estate, or trust a written statement from
379	the director acknowledging receipt of the proof.
380	(b) If the director determines that a claimant, estate, or trust qualifies for a tax credit
381	under this section, the director shall:
382	(i) determine the amount of tax credit the claimant, estate, or trust is allowed under this
383	section; and
384	(ii) provide the claimant, estate, or trust with a written tax credit certificate:
385	(A) stating that the claimant, estate, or trust has qualified for a tax credit; and
386	(B) showing the amount of tax credit for which the claimant, estate, or trust has
387	qualified under this section.
388	(c) A qualified taxpayer shall retain the tax credit certificate.
389	(d) The director shall at least annually submit to the commission a list of all qualified
390	taxpayers to which the director has issued a tax credit certificate and the amount of each tax
391	credit represented by the tax credit certificates.
392	$[\frac{7}{2}]$ (5) The tax credit under this section is allowed only:
393	(a) against a tax owed under this chapter in the taxable year by the qualified taxpayer;
394	<u>and</u>
395	(b) for the taxable year in which the qualified purchase occurs[; and].
396	[(c) once per vehicle.]
397	[(8)] (6) A qualified taxpayer may not assign a tax credit or a tax credit certificate
398	under this section to another person.
399	[(9)] (7) If the qualified taxpayer receives a tax credit certificate under this section that

400	allows a tax credit in an amount that exceeds the qualified taxpayer's tax liability under this
401	chapter for a taxable year, the qualified taxpayer may carry forward the amount of the tax credit
402	that exceeds the tax liability for a period that does not exceed the next five taxable years.
403	Section 4. Section 63I-1-211 is amended to read:
404	63I-1-211. Repeal dates, Title 11.
405	(1) Subsection 11-58-203(4), which authorizes the Utah Inland Port Authority to
406	provide grants for the purchase of certain heavy equipment, is repealed July 1, 2031.
407	(2) Title 11, Chapter 59, Point of the Mountain State Land Authority Act, is repealed
408	January 1, 2029.
409	Section 5. Section 63I-1-259 is amended to read:
410	63I-1-259. Repeal dates, Title 59.
411	(1) Section 59-1-213.1 is repealed on May 9, 2024.
412	(2) Section 59-1-213.2 is repealed on May 9, 2024.
413	(3) Subsection 59-1-405(1)(g) is repealed on May 9, 2024.
414	(4) Subsection 59-1-405(2)(b) is repealed on May 9, 2024.
415	(5) Section 59-7-618.1 is repealed July 1, [2029] 2031.
416	(6) Section 59-9-102.5 is repealed December 31, 2030.
417	(7) Section 59-10-1033.1 is repealed July 1, [2029] <u>2031</u> .
418	(8) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January 1,
419	2023.
420	Section 6. Retrospective operation.
421	This bill has retrospective operation for a taxable year beginning on or after January 1,

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<u>2022.</u>